
**PURSUANT TO INTERNAL REVENUE CODE
SECTION 7463(b), THIS OPINION MAY NOT
BE TREATED AS PRECEDENT FOR ANY
OTHER CASE.**

T.C. Summary Opinion 2005-13

UNITED STATES TAX COURT

IVAN AND KARENZA A. MIROSEVIC, Petitioners y.
COMMISSIONER OF INTERNAL REVENUE, Respondent

Docket No. 11125-03S.

Filed February 15, 2005.

Ivan Mirosevic and Karenza A. Mirosevic, pro sese.

William J. Gregg, for respondent.

LARO, Judge: This case was heard pursuant to the provisions of section 7463 of the Internal Revenue Code in effect when the petition was filed. The decision to be entered is not reviewable by any other court, and this opinion should not be cited as authority. Subsequent section references are to the Internal Revenue Code as applicable to 2000, Rule references are to the

Tax Court Rules of Practice and Procedure, and dollar amounts are rounded to the nearest dollar.

We decide this case without trial. See Rule 122. Petitioners petitioned the Court to redetermine a \$19,728 deficiency in their 2000 Federal income tax and a \$4,608 accuracy-related penalty under section 6662(a). Following concessions by both parties, the sole issue left to decide is whether petitioners' 2000 taxable income includes \$88,885 of pension income not otherwise included in that taxable income. We hold it does.

Background

The facts in this background section are obtained from the parties' stipulation of facts and the exhibits submitted therewith. Petitioners are cash method taxpayers who resided in Croatia when their petition was filed with this Court.

Petitioners filed a joint 2000 Federal income tax return on which they reported the following items of income realized by them during 2000:

Wages	\$5,209
Taxable interest	126
Taxable pension	<u>11,716</u>
	17,051

Petitioners reported as to the taxable pension income that petitioner Ivan Mirosevic (Mirosevic) had received \$117,164 of pension payments during that year but that only \$11,716 of those payments was taxable. During 2000, Mirosevic received \$100,601

of pension payments. The \$117,164 reported by petitioners for 2000 was received in 1999.

Discussion

Respondent determined that petitioners failed to report \$88,885 of pension income for 2000; i.e., the difference between the reported amount of \$11,716 and the \$100,601 received by Mirosevic during 2000. Petitioners concede that this determination is correct, and they make no argument that they are not liable for Federal income taxes payable on the \$88,885. In that a taxpayer's gross income specifically includes income from a pension, see sec. 61(a)(11), and that petitioners have not made any claim that Mirosevic's receipt of the \$88,885 is otherwise excepted from this rule, we sustain respondent's determination as to this issue in full. In order to reflect respondent's concessions,

Decision will be entered
under Rule 155.